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Minnesota Gambling Control Board

12/13

Guidelines for Real Property and Capital Assets Used Exclusively for Lawful Purpose

Examples	Capital Assets		Real Property	The repair or maintenance of capital assets and real property used exclusively for lawful purpose does not require Gambling Control Board approval.
	Acquire or improve		Acquire, erect, expand, improve	
	less than \$2000 per item or project	more than \$2000 per item or project		
Disability - Wheelchairs, medical equipment	A2	Use LG266 (A23)		A2
Disability – Storage shed for wheelchairs, medical equipment			Use LG266 (A24)	A2
Military – flag poles, memorials,	A6	Use LG266 (A23)	Use LG266 (A24)	A6
Military – honor guard equipment, rifles, gun safe	A6	Use LG266 (A23)		A6
501(c)(3) – If paid to vendor directly from gambling account	A1	Use LG266 (A23)	Use LG266 (A24)	A1
Trails – building & land for storage			Use LG266 (A24)	A13
Trails – groomers, truck, trailer, tools, plows, other equipment	A13	Use LG266 (A23)		A13
Youth - playing fields, arenas, related building – dugouts, fencing, lights			Use LG266 (A24)	A7
Youth - sports equipment, lawn mower, ice surfacer, etc.	A7	Use LG266 (A23)		A7
Other				
Concession stands and other general fund-raising items are general fund expenses, not lawful purpose.				